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1A/P4 Rec'd PCT/PTO 10 JAN 2006

PCT

Attorney Docket No. P27664

Mail Stop Amendment

In re application of : Hiroshi YAMAMOTO et al.

Application No : 10/530,330 (National Stage of PCT/JP2003/013240) Group Art Unit : Not Yet known
I.A. Filed : October 16, 2003 Examiner : Not Yet known
For : SPINEL FERRIMAGNETIC PARTICLES AND MAGNETIC RECORDING MEDIUM

Mail Stop Amendment

Commissioner for Patents
U.S. Patent and Trademark Office
Customer Service Window, Mail Stop Amendment
Randolph Building
401 Dulany Street
Alexandria, VA 22314

Sir:

Transmitted herewith is a **Second Supplemental Preliminary Amendment** in the above-captioned application.

- Small Entity Status of this application under 37 C.F.R. 1.9 and 1.27 has been established by a previously filed statement.
- A verified statement to establish small entity status under 37 C.F.R. 1.9 and 1.27 is enclosed.
- An Information Disclosure Statement, PTO Form 1449, and references cited.
- No additional fee is required.

The fee has been calculated as shown below:

Claims After Amendment	No. Claims Previously Paid For	Present Extra	Small Entity		Other Than A Small Entity	
			Rate	Fee	Rate	Fee
Total Claims: 7	*20	0	X25=	\$	x 50=	\$0.00
Indep. Claims: 1	**3	0	X100=	\$	X200=	\$0.00
Multiple Dependent Claims Presented			+180=	\$	+360=	\$0.00
Extension Fees for _____ Month(s)				\$		\$0.00
			Total:	\$	Total:	\$0.00

Please charge my Deposit Account No. 19-0089 in the amount of \$_____.

N/A A Check in the amount of \$_____ to cover the filing/extension fee(s) is included.

The U.S. Patent and Trademark Office is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 19-0089.

Any additional filing fees required under 37 C.F.R. 1.16.

Any patent application processing fees under 37 C.F.R. 1.17, including any required extension of time fees in any concurrent or future reply requiring a petition for extension of time for its timely submission (37 CFR 1.136)(a)(3).

*Bruce H. Bernstein
Reg. No. 29,027*

*Jan 10 2006
33,094*